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LEONARDO



MENNTAÁÆTLUN EVRÓPUSAMBANDSINS

2007-2013



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Work Mentor

TOI project 2011 LEO05 01263

Kick-off meeting Swansea Wales

9-11 October 2011

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Landsskrifstofa menntaáætlunar Evrópusambandsins á Íslandi (LME)
Leonardo da Vinci Programme / Leonardo National Agency (LdV NA)





Why financial regulations?

- **Public money = OUR TAXES!**
- **Support framework for partners**



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The Content

- Leonardo in Iceland
 - National agency's role
-

- Main contract (between beneficiary and LME)
 - Partnership contracts
-

- Budget and financial reporting
 - Budget categories
 - Changes to contracts
 - Reports and expected results
-

- Copyright
- Valorisation





Leonardo NA in Iceland

- Icelandic Leonardo National Agency:
 - transfer of innovation projects
 - partnerships
 - mobility actions

www.leonardo.is



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Transfer of Innovation projects in Europe (2011)

- **904 TOI applications**
 - in Iceland 9 applications (2010: 8, 2009:7, 2008:8)
- **282 selected**
 - In Iceland 3 projects selected (SE: 7, NL:9, UK 29; LT 4; CZ 6, ES:24, DE: 28)
- **Approval rate at European level 31,2 %**
 - in Iceland 37,5%
- **Total community funding ca. 69 M €.**





National Agency's role

DECENTRALISATION OF MANAGEMENT

- NA receives funding for all the projects, under one contract
- NA makes individual contracts with projects
- NA pays EU grant to the projects (the beneficiary)

SUPPORT

- NA advises the projects
- NA organises training
- NA supports dissemination

→ Aims to maximise the impact of the project





National Agency's tasks

- Training in preparation of proposal
- Training in start-up stage
- Training for interim / final report
- Training on other issues (copyrights, evaluation, dissemination...)
- Participates in 1st project meeting
- Project visit(s) (monitoring)
- Analysis and approval of interim / final reports
- Analysis of final products with external experts



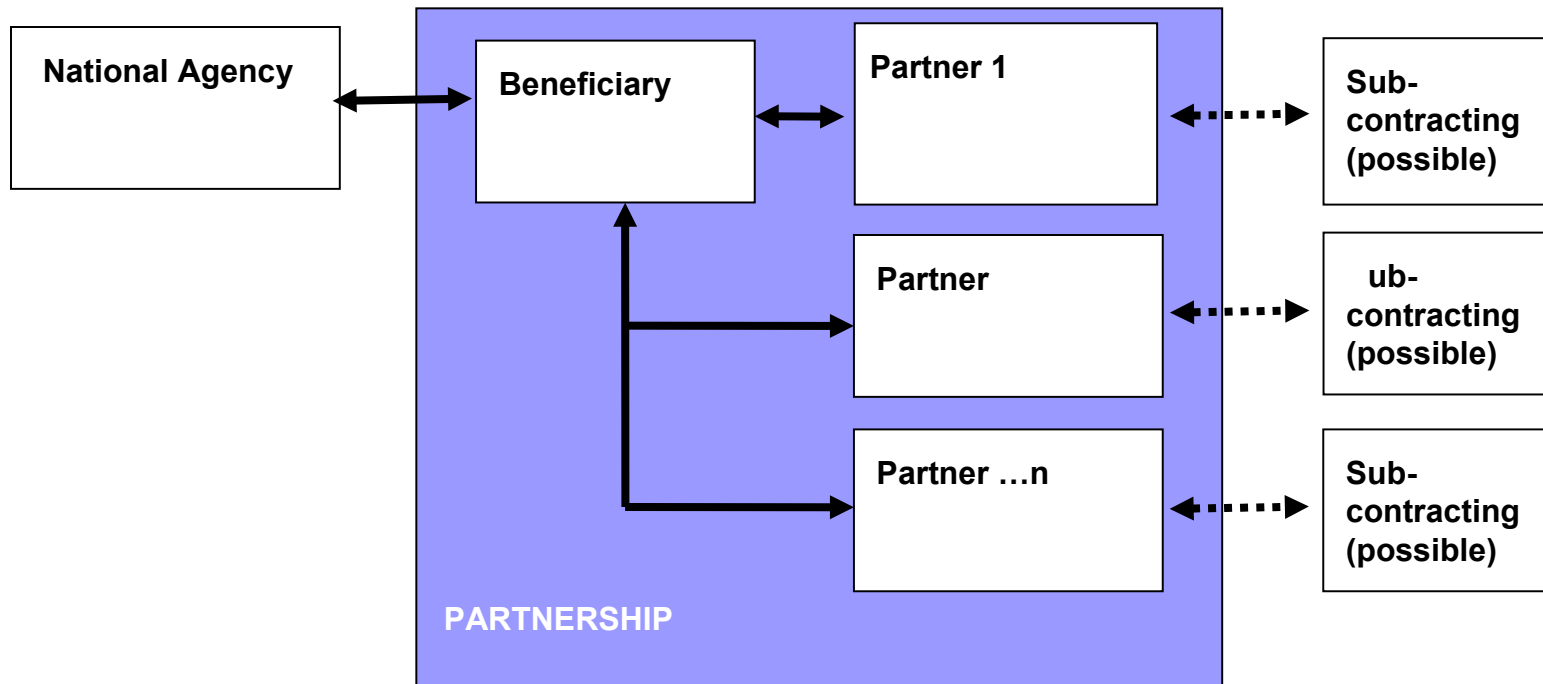
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Contracts in Leonardo projects





The contract for the **PPE** project

- Contractual period: **1.10.2011 – 30.9.2013** (24 months)
- Interim report by **30.11.2012** (reporting period 1.10.2011 – 30.9.2012)
- Final report by **30.11.2013** (reporting period 1.10.2011 – 30.9.2013)
- Total cost of project: € 297.586. Funding: € 223.195
- No costs allowed outside reporting or contractual period.
- Annexes of the main contract
- Work plan and description of results
- Budget
- Partners and their budget and grant (table D)
- Guidelines for Administrative and Financial Management
- Reporting forms



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Payments from NA to beneficiary

- 40 % + 40 % + 20 %
- All payments are considered as advances/prepayments until the NA has formally approved the final report, including the financial report and the project outcomes.
- Financial evaluation and the evaluation of the quality of the project outcomes determines the amount paid as balance.

Payments from beneficiary to partner

- Every project has their own internal payment plan based on the work programme etc. Defined in partnership contract.



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Partnership contracts

- A contract is made between each partner and the beneficiary
- Contract specifies the role of the partner: rights and obligations
- Model contract from the NA
- Partnership contracts to be made and copies sent to the NA within three months of the beginning of the project.
-> deadline 31.12.2011



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Contents of the partnership contracts

- Subject of the contract (Art 1)
- Duration (Art 2)
- Obligations of the contractor and the the partner (Art 3&4)
- Financing and co-financing (Art 5&6)
- Payments, Bank account (Art 7&8)
- Reports (Art 9)
- Monitoring and supervision (Art 10)
- Liability, termination, jurisdiction, amendments (Art 11,12, 13, 14)
- ANNEX: Budget, Description of the tasks
- ANNEX: Main contract + Guidelines for Administrative and Financial Management and Reporting



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Financial reporting – principles (1/2)



- Guide for Applicants: Administrative and Financial Rules:
<http://www.leonardo.is>
- Total costs/expenditure have to be reported (both Leonardo grant and own fund)
- All costs reported as EUROS (EURO account recommended)
- All costs have to be real costs - no contributions in kind can be reported – or sum directly from “the tables”
- All costs must be recorded in accounts (accounting/bookkeeping)
- All costs must be supported by receipts (invoices)



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Financial reporting – principles (2/2)

VAT

- VAT can be reported only if real cost, i.e. not deductible and cannot be recovered by the organisation

Audits

- Invoices are checked randomly
- An operational and/or financial audit can be carried out on the spot



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Eligible costs – general criteria

- The costs must be actually incurred by the beneficiary/partner organisation and be recorded in his accounts in accordance with the applicable accounting principles → costs must be identifiable and verifiable
- Must be connected with the project and be provided for in the estimated project budget
- Must be generated during the lifetime of the project
(eligibility period 1.10.2011 – 30.9.2013)
- Must be reasonable and justified
→ See Grant Agreement, part B



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Exchange rates

- The Beneficiary must use the exchange rate applied by the European Commission each month.

<http://ec.europa.eu/budget/inforeuro/>

- If you cannot use this conversion method, you must be able to state what exchange rate or rates have been used, and why.



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Budget categories

- a. Staff costs
 - b. Travel and subsistence
 - c. Equipment costs
 - d. Subcontracting
 - e. Other costs
-
- f. indirect costs ("overheads")





Staff costs

- Real staff costs are reported (includes actual salary plus social security charges and other statutory costs)
- The staff costs / time used are followed within the project as part of normal project management
- Staff costs do not need to be supported by receipts in the reports
- Staff costs have to be reported within the project to the coordinator in relation to work plan (by timesheet) and in relation to products/results



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Travel costs

- Travel includes
 - 1) travel cost: tickets and taxis/buses
 - 2) subsistence: hotels, meals, local travel costs and possible daily allowances.
- Travel costs are followed and checked per person
- Reimbursement is based on the existing internal rules of the partner organisation, which may be on actual costs (reimbursement of receipts) or daily allowance basis.
- Limits by destination, exceeding costs are not accepted
- Travelling not included in the work programme to be approved by the coordinator / NA



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Maximum Daily Subsistence Rates (TOI 2010)

Countries participating in the Leonardo Da Vinci programme *Maximum Daily Subsistence Rates (in Euro) – for the country being visited*

Finland **244**

Iceland **245**

Netherlands **263**

Spain **212**

Belgium **232**



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Equipment costs (max 10%)

- Equipment costs are written off over 36 months according to usage in project, also the date of the purchase is important e.g.

Computer bought for 1500 € / 36 = 41,67 €
and if used for 12 months -> 12 * 41,67 € = 500 €

Rate of use to be taken into account also: if used for 50 %, then 50 % of costs can be reported

$500 \text{ €} \times 0,5 = 250 \text{ €}$

- (For equipment over 10 000 € writing off period is 5 years)
- Note: Equipment related to the administration of **the project** is covered by indirect costs (eg.PC, laptop, printer)



Subcontracting costs (max 30%)

- Subcontracting is **ALWAYS** billed by a company/organisation (i.e. VAT paid etc) outside the partnership, **NEVER** salaries paid to an individual (i.e. social costs).
- Subcontracting agreements must be drawn.
- The subcontractor must bill the project according to the contract.
- No additional expenses/fees can be added to the sums mentioned in the contract and bills = sums must match up!
- Claims worth more than 12 500 euro must be put out to tender:
 - Below 12 500 € → an invoice, no offers needed
 - 12 500 € – 25 000 € → 3 tenderers/offers
 - 25 000 € - 60 000 € → 5 tenderers/offers
 - Over 60 000 € → national rules apply
- Copies of agreements and bills/receipts/invoices are submitted with the reports.





Other costs

- For example participation fees to seminars, announcements in newsletters, books, rental of meeting rooms, rental of exhibition space etc.
- Always receipts or invoices





Indirect costs (max 7%)

- Flat rate funding, **(max 17. 100 €) 7%** of the total amount of eligible direct costs → please see Consolidated budget Annex II
- No changes are possible
- Indirect costs can include for example postage, telephone, mailing, infrastructure costs, office supplies, photocopies, costs for equipment related to project administration (portables, PCs etc.)
- The costs need not be justified by accounting documents, however evidence on how the costs have been calculated may be requested



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Changes: main contract

- Partnership
 - Work plan
 - Products
 - Budget, distribution to the partners
 - Income
-
- Partner: notification to coordinator who assess the situation and makes necessary amendment applications to the NA
 - Beneficiary: Official approval from the NA needed



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Changes: project budget

- For the budget headings, changes up to 10 % are accepted without a budget amendment (except for indirect costs → no changes).
- Bigger changes to the budget must be requested in written from the NA managing the project
- Budget changes must always be approved by
 - 1) coordinator and
 - 2) NA if change is over limit.



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Official reports and reporting

- Reporting forms and models for a projects internal follow-up systems will be available on the web soon
- Products and results evaluated for quality
- Documentation: minutes of meetings, newspaper articles etc. to be attached
- Final payment based on quality of end results
- More frequent internal reporting than the programme requires is advised (for example every 6 months)



© Copyright



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© Copyright issues I

- Copyrights require no registration
- All copyright falls on the original maker of the work (natural person)
- Copyrights do not concern an idea, method, theory etc.
- Copyrights of work done in normal employee relationship, can fall to the employer, if the employment contract stipulates so
-> sometimes this requires special contracts
- Moral rights to the work/product can never be transferred
 - right to mentioned as maker
 - right to be treated with respect in relation to product



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© Copyright issues II

- All copyrights (except moral rights) can be transferred to another person or organisation
- This requires a contract and normally includes also compensation (financial or otherwise)
- Rights to be transferred are for example:
 - presenting and disseminating
 - making of copies
 - making changes (translations)
 - selling the product
 - the right to transfer the rights onwards



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© Copyright issues III

- Simple cases can be settled by the project
 - Each partner must see to it that their organisation has the rights to their material
 - The project must decide on how the rights are re-distributed + how to share profits/costs
- First agree on the principles, then draw up a contract. Normally you don't need lawyers, but common sense!



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Valorisation



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Valorisation is *more* than dissemination

- *a process of exploiting project learning and outcomes (training products and processes, methodology, course materials etc)*
- *with a view to optimising their value and impact in existing and new contexts (target groups, companies, sectors, training institutions and systems etc).*
- *can take place at the micro project level or on a macro level*
- *with the aim of achieving full and sustainable integration into local, regional, national and/or European training systems and practices*



What about the impact?

Defining valorisation in Leonardo programme

- *“Dissemination is not a separate phase at the end of a project - it is an integral part of the whole.”*
- *“Dissemination is influencing.”*
- *“The most essential feature of impact is, simply, that the chosen theme is necessary and important to the target group”*



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The traditional project

Application: promises and hopes

Approval: panic - how can we get it done?

Running: managing and writing reports

Finishing off: no money or time left

Where do we get the next project from?



New approach

From

Project oriented
Focus on managing and running the project
-> maxisiming participation

To

Process oriented
Focus on the learning experience, effectiveness and results -> maximising impact



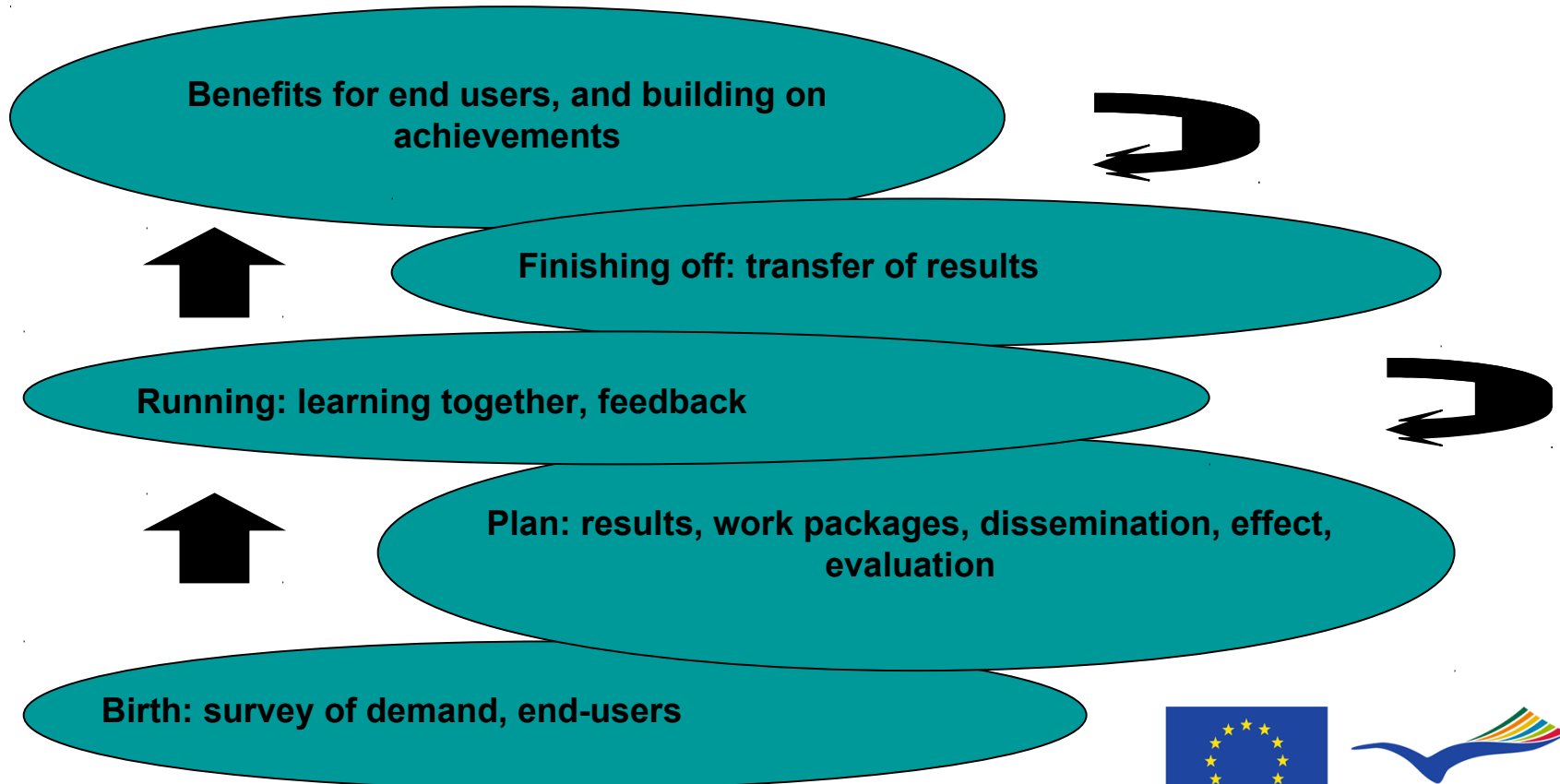
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The process based approach



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What does valorisation include?

- Responsibility of each partner (defined in the application)
- Concrete actions e.g. writing and publishing newsletters and articles;
presenting the project in seminars; networking on local, regional and national level; committing stakeholders, piloting
- Publish and up-date the project website + advertice it
- Remember: LLP logo + *This project has been funded with support from the European Commission...*

Keep trackrecord of activities

- Keep copies of documents, e.g. newspaper articles, local minutes of meetings, brochures, conference papers

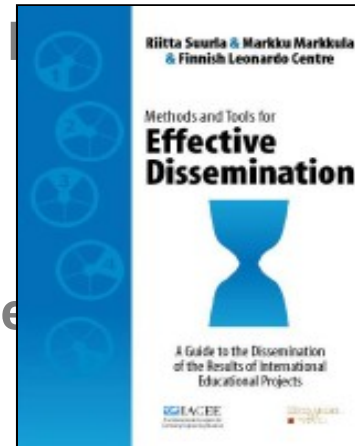
See the Commission guidelines for dissemination and exploitation:

http://ec.europa.eu/dgs/education_culture/valorisation/index_en.html



Reference documents

- The Commission guidelines for dissemination and valorisation:
http://ec.europa.eu/dgs/education_culture/valorisation/index_en.html
- The Finnish NA guide: Methods and Tools for Effective Dissemination –
A Guide to the Dissemination of the Results of International Educational Projects:
<http://www.leonardodavinci.fi/dissemination/disse-guide>
- Other NA guides:
 - <http://www.leonardodavinci.nl/>
 - http://ec.europa.eu/dgs/education_culture/valorisation/ref-docs_en.html



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Thank you for your attention.

Question and comments?

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